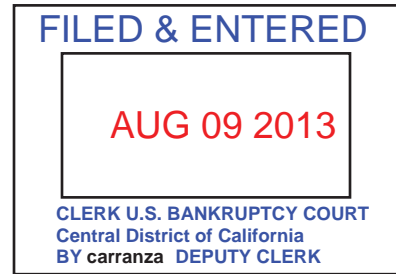


EXHIBIT A

David M. Stern (State Bar No. 67697)
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*Attorneys for R. Todd Neilson, Chapter 11 Trustee,
and GGW Marketing, LLC*



UNITED STATES BANKRUPTCY COURT

CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION

In re
GGW BRANDS, LLC,
GGW DIRECT, LLC,
GGW EVENTS, LLC,
GGW MAGAZINE, LLC, and
GGW MARKETING, LLC,

Debtors.

Jointly Administered
Under Case No. 2:13-bk-15130-SK

Chapter 11

**ORDER GRANTING MOTION FOR
APPROVAL OF SETTLEMENT WITH
WYNN LAS VEGAS, LLC AND STEPHEN
A. WYNN**

This pleading affects:

All Debtors	<input checked="" type="checkbox"/>
GGW Brands, LLC	<input type="checkbox"/>
GGW Direct, LLC	<input type="checkbox"/>
GGW Events, LLC	<input type="checkbox"/>
GGW Magazine, LLC	<input type="checkbox"/>
GGW Marketing, LLC	<input type="checkbox"/>

Judge: Hon. Sandra R. Klein
Date: August 7, 2013
Time: 9:30 a.m.
Place: United States Bankruptcy Court
255 E. Temple Street, Ctrm. 1575
Los Angeles, CA 90012

On August 7, 2013, this Court held a hearing on the Motion for Approval of Settlement With Wynn Las Vegas, LLC and Stephen A. Wynn [Docket No. 228] (the "Motion") of GGW Marketing, LLC and R. Todd Neilson as chapter 11 trustee (the "Trustee"). Appearances at the hearing on the Motion are set forth on the record.

The Court has considered the Motion, all objections and oppositions to the Motion, the evidence presented in connection with the Motion, all other pleadings filed in the above-captioned

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1 jointly administered bankruptcy cases, and the argument of counsel in papers filed in connection
2 with the Motion and at the hearing on the Motion. On August 7, 2013 the Court filed the Court's
3 Tentative Ruling on the Trustee Motion for Approval of Settlement with Wynn Las Vegas, LLC
4 and Stephen Wynn which Was Adopted as the Court's Final Ruling at the Hearing [Docket No.
5 291] (the "Tentative Ruling").

6 Based on the Court's findings of fact and conclusions of law, as set forth in the Tentative
7 Ruling and as further described at the hearing on the Motion, it is hereby **ORDERED,**

8 **ADJUDGED and DECREED:**

9 1. The Motion is GRANTED in its entirety. All objections to the Motion are hereby
10 overruled.

11 2. The Trustee and GGW Marketing, LLC are hereby authorized to enter into and take
12 all actions they deem appropriate to consummate the Settlement Agreement dated as of July 10,
13 2013 (the "Settlement Agreement")¹ by and between, on the one hand, (i) R. Todd Neilson, solely
14 in his capacity as chapter 11 trustee of the jointly administered bankruptcy estates of GGW
15 Brands, LLC, GGW Direct, LLC, GGW Events, LLC, and GGW Magazine, LLC; and (ii) GGW
16 Marketing, LLC (together with GGW Brands, LLC, GGW Direct, LLC, GGW Events, LLC, and
17 GGW Magazine, LLC, the "Debtors"), and, on the other hand, (iii) Wynn Las Vegas, LLC d/b/a
18 Wynn Las Vegas ("Wynn LV") and (iv) Stephen A. Wynn ("Mr. Wynn").

19 3. Nevada Marker Judgment. On account of the judgment in favor of Wynn LV in
20 District Court of Clark County, Nevada Case No. A566286 ("Nevada Marker Judgment"),² Wynn
21 LV shall be allowed a general unsecured claim in the amount of \$3,543,412 (the "Marker Claim")
22 subject to the following conditions and provisos:

23 (a) Limited Subordination. Any distribution that would otherwise be made on
24 the Marker Claim out of the first \$400,000 to be distributed to allowed general unsecured

25 _____
26 ¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the
Settlement Agreement

27 ² For clarity of reference, the Nevada Marker Judgment is Exhibit 1 to the Settlement
28 Agreement.

creditors of all the Debtors (i.e., not \$400,000 per Debtor) shall instead be made to the respective Debtors' other allowed general unsecured creditors; provided, however, that this subordination shall not apply as to any insider of the Debtors or individuals and entities listed on Exhibit 8 to the Settlement Agreement.

(b) Credit for Other Collections. To the extent that Wynn LV collects funds from any source or party other than the Debtors on account of the Nevada Marker Judgment, Wynn LV shall be entitled to apply such funds, first, to the amount of the Nevada Marker Judgment in excess of the Marker Claim (the "Nevada Marker Judgment Excess Amount") and, after the Nevada Marker Judgment Excess Amount is paid in full, then the Marker Claim shall be reduced dollar-for-dollar by collections as if such collections had occurred on February 27, 2013 (the "Petition Date"); provided, however, that Wynn LV shall not be required to reimburse the Debtors or any of them if, after receiving a distribution from the Debtors or their estates, Wynn LV collects on the Nevada Marker Judgment from any source or party other than the Debtors; and provided further that any distributions occurring after Wynn LV receives such other collections shall be adjusted so that the sum of all distributions shall be the same as if the other collections had occurred on the Petition Date. Notwithstanding the foregoing, all sums paid to Wynn LV in accordance with the provisions of paragraphs 10 & 11 of this order shall be credited against the Nevada Marker Judgment and shall reduce the Marker Claim as provided in this subparagraph 3(b) as if the Nevada Marker Judgment Excess Amount had been paid in full.

(c) Distributions Not Subject to Subordination. Except as specifically provided in this paragraph 3, the Marker Claim shall be treated as an allowed general unsecured claim and shall be entitled to share in any distributions from the Debtors or their estates in the same manner as any other allowed general unsecured claim.

4. Wynn LV Nevada Defamation Judgment (General Unsecured). On account of the judgment in favor of Wynn LV in District Court of Clark County, Nevada Case No. A577548 (the

1 “Wynn LV Nevada Defamation Judgment”),³ Wynn LV shall be allowed a general unsecured
2 claim in the amount of \$2,354,856 (the “Wynn LV Defamation General Unsecured Claim”)
3 subject to the following conditions and provisos:

4 (a) Effect of Further Proceedings. If, after all appeals, retrials, and further
5 proceedings have fully and finally concluded, the Wynn LV Nevada Defamation Judgment
6 is finally determined (the “Wynn LV Final Nevada Defamation Judgment”) to be less than
7 \$3,924,760.74 (the amount due and owing to Wynn LV on the Petition Date on account of
8 the Wynn LV Nevada Defamation Judgment), then the Wynn LV Defamation General
9 Unsecured Claim shall be reduced to an amount equal to 60% of the Wynn LV Final
10 Nevada Defamation Judgment. If any distribution has been made on account of the Wynn
11 LV Defamation General Unsecured Claim prior to there being a Wynn LV Final Nevada
12 Defamation Judgment, then Wynn LV shall return any distributions on account of the
13 Wynn LV Defamation General Unsecured Claim that exceed the amount Wynn LV would
14 have received had the Wynn LV Final Nevada Defamation Judgment existed on the
15 Petition Date.

16 (b) Limited Subordination. Any distribution that would otherwise be made on
17 the Wynn LV Defamation General Unsecured Claim out of the first \$400,000 to be
18 distributed to allowed general unsecured creditors of all the Debtors (i.e., not \$400,000 per
19 Debtor) shall instead be made to the respective Debtors’ other allowed general unsecured
20 creditors; provided, however, that this subordination shall not apply as to any insider of the
21 Debtors or individuals and entities listed on Exhibit 8 to the Settlement Agreement.

22 (c) Credit for Other Collections. To the extent that Wynn LV collects from any
23 source or party other than the Debtors on the Wynn LV Nevada Defamation Judgment,
24 Wynn LV shall be entitled to apply such funds, first, to the amount of the Wynn LV
25 Nevada Defamation Judgment in excess of the Wynn LV Defamation General Unsecured
26

27 ³ For clarity of reference, the Wynn LV Nevada Defamation Judgment is Exhibit 2 to the
28 Settlement Agreement.

1 Claim (the “Wynn LV Nevada Defamation Judgment Excess Amount”) and, after the
2 Wynn LV Nevada Defamation Judgment Excess Amount is paid in full, then the Wynn LV
3 Defamation General Unsecured Claim shall be reduced dollar-for-dollar by such
4 collections as if such collections had occurred on the Petition Date; provided, however,
5 that Wynn LV shall not be required to reimburse the Debtors or any of them if, after
6 receiving a distribution from the Debtors or their estates, Wynn LV collects on the Wynn
7 LV Nevada Defamation Judgment from any source or party other than the Debtors; and
8 provided further that any distributions occurring after Wynn LV receives such other
9 collections shall be adjusted so that the sum of all distributions shall be the same as if the
10 other collections had occurred on the Petition Date.

11 (d) Distributions Not Subject to Subordination. Except as specifically provided
12 in this paragraph 4, the Wynn LV Defamation General Unsecured Claim shall be treated as
13 an allowed general unsecured claim and shall be entitled to share in any distributions from
14 the Debtors or their estates in the same manner as any other allowed general unsecured
15 claim.

16 5. Wynn LV Nevada Defamation Judgment (Subordinated). On account of the Wynn
17 LV Nevada Defamation Judgment, Wynn LV shall be allowed a general unsecured claim
18 subordinated to all other allowed general unsecured claims whose allowed claims are not
19 otherwise subordinated in the amount of \$1,177,428 (the “Wynn LV Defamation Subordinated
20 Claim”) subject to the following conditions and provisos:

21 (a) Effect of Further Proceedings. If, after all appeals, retrials, and further
22 proceedings have fully and finally concluded, the Wynn LV Final Nevada Defamation
23 Judgment is less than \$3,924,760.74, then the Wynn LV Defamation Subordinated Claim
24 shall be reduced to an amount equal to 30% of the Wynn LV Final Nevada Defamation
25 Judgment. If any distribution has been made on account of the Wynn LV Defamation
26 Subordinated Claim prior to there being a Wynn LV Final Nevada Defamation Judgment,
27 then Wynn LV shall return any distributions on account of the Wynn LV Defamation
28

1 Subordinated Claim that exceed the amount Wynn LV would have received had the Wynn
2 LV Final Nevada Defamation Judgment existed on the Petition Date.

3 (b) Limited Subordination. Any distribution that would otherwise be made on
4 the Wynn LV Defamation Subordinated Claim shall instead be made to the respective
5 Debtors' allowed general unsecured creditors whose claims are not otherwise
6 subordinated. Once Debtors' allowed general unsecured creditors whose claims are not
7 otherwise subordinated have been paid in full, distributions to Wynn LV shall be made
8 without regard to the provisions of this subparagraph.

9 (c) Distributions Not Subject to Subordination. Except as specifically provided
10 in this paragraph 5, the Wynn LV Defamation Subordinated Claim shall not be otherwise
11 subordinated.

12 6. Stephen Wynn Nevada Defamation Judgment (General Unsecured). On account of
13 the judgment in favor of Mr. Wynn in District Court of Clark County, Nevada Case No. A577548
14 (the "Stephen Wynn Nevada Defamation Judgment"),⁴ Mr. Wynn shall be allowed a general
15 unsecured claim in the amount of \$2,354,856 (the "Stephen Wynn Defamation General Unsecured
16 Claim") subject to the following conditions and provisos:

17 (a) Effect of Further Proceedings. If, after all appeals, retrials, and further
18 proceedings have fully and finally concluded, the Stephen Wynn Nevada Defamation
19 Judgment is finally determined (the "Stephen Wynn Final Nevada Defamation Judgment")
20 to be less than \$3,924,760.74 (the amount due and owing to Mr. Wynn on the Petition Date
21 on account of the Stephen Wynn Nevada Defamation Judgment), then the Stephen Wynn
22 Defamation General Unsecured Claim shall be reduced to an amount equal to 60% of the
23 Stephen Wynn Final Nevada Defamation Judgment. If any distribution has been made on
24 account of the Stephen Wynn Defamation General Unsecured Claim prior to there being a
25 Stephen Wynn Final Nevada Defamation Judgment, then Mr. Wynn shall return any
26

27 ⁴ For clarity of reference, the Stephen Wynn Nevada Defamation Judgment is Exhibit 2 to the
28 Settlement Agreement.

1 distributions on account of the Stephen Wynn Defamation General Unsecured Claim that
2 exceed the amount Mr. Wynn would have received had the final disposition of the Stephen
3 Wynn Final Nevada Defamation Judgment existed on the Petition Date.

4 (b) Limited Subordination. Any distribution that would otherwise be made on
5 the Stephen Wynn Defamation General Unsecured Claim out of the first \$400,000 to be
6 distributed to allowed general unsecured creditors of all the Debtors (i.e., not \$400,000 per
7 Debtor) shall instead be made to the respective Debtors' other allowed general unsecured
8 creditors; provided, however, that this subordination shall not apply as to any insider of the
9 Debtors or individuals and entities listed on Exhibit 8 to the Settlement Agreement.

10 (c) Credit for Other Collections. To the extent that Mr. Wynn collects from
11 any source or party other than the Debtors on the Nevada Defamation Judgment, Mr.
12 Wynn shall be entitled to apply such funds, first, to the amount of the Stephen Wynn
13 Nevada Defamation Judgment in excess of the Stephen Wynn Defamation General
14 Unsecured Claim (the "Stephen Wynn Nevada Defamation Judgment Excess Amount")
15 and, after the Stephen Wynn Nevada Defamation Judgment Excess Amount is paid in full,
16 then the Stephen Wynn Defamation General Unsecured Claim shall be reduced dollar-for-
17 dollar by such collections as if such collections had occurred on the Petition Date;
18 provided, however, that Mr. Wynn shall not be required to reimburse the Debtors or any of
19 them if, after receiving a distribution from the Debtors or their estates, Mr. Wynn collects
20 on the Stephen Wynn Nevada Defamation Judgment from any source or party other than
21 the Debtors; and provided further that any distributions occurring after Mr. Wynn receives
22 such other collections shall be adjusted so that the sum of all distributions shall be the
23 same as if the other collections had occurred on the Petition Date.

24 (d) Distributions Not Subject to Subordination. Except as specifically provided
25 in this paragraph 6, the Stephen Wynn Defamation General Unsecured Claim shall be
26 treated as an allowed general unsecured claim and shall be entitled to share in any
27 distributions from the Debtors or their estates in the same manner as any other allowed
28 general unsecured claim.

1 7. Stephen Wynn Nevada Defamation Judgment (Subordinated). On account of the
2 Stephen Wynn Nevada Defamation Judgment, Mr. Wynn shall be allowed a general unsecured
3 claim subordinated to all other allowed general unsecured claims whose allowed claims are not
4 otherwise subordinated in the amount of \$1,177,428 (the “Stephen Wynn Defamation
5 Subordinated Claim”) subject to the following conditions and provisos:

6 (a) Effect of Further Proceedings. If, after all appeals, retrials, and further
7 proceedings have fully and finally concluded, the Stephen Wynn Final Nevada Defamation
8 Judgment is less than \$3,924,760.74 (the amount due and owing to Mr. Wynn on the
9 Petition Date on account of the Stephen Wynn Nevada Defamation Judgment), then the
10 Stephen Wynn Defamation Subordinated Claim shall be reduced to an amount equal to
11 30% of the Stephen Wynn Final Nevada Defamation Judgment. If any distribution has
12 been made on account of the Stephen Wynn Defamation Subordinated Claim prior to there
13 being a Stephen Wynn Final Nevada Defamation Judgment, then Mr. Wynn shall return
14 any distributions on account of the Stephen Wynn Defamation Subordinated Claim that
15 exceed the amount Mr. Wynn would have received had the final disposition of the Stephen
16 Wynn Final Nevada Defamation Judgment existed on the Petition Date.

17 (b) Limited Subordination. Any distribution that would otherwise be made on
18 the Stephen Wynn Defamation Subordinated Claim shall instead be made to the respective
19 Debtors’ general unsecured creditors whose allowed claims are not otherwise
20 subordinated. Once Debtors’ general unsecured creditors whose allowed claims are not
21 otherwise subordinated have been paid in full, distributions to Mr. Wynn shall be made
22 without regard to the provisions of this subparagraph.

23 (c) Distributions Not Subject to Subordination. Except as specifically provided
24 in this paragraph 7, the Stephen Wynn Defamation Subordinated Claim shall not be
25 otherwise subordinated.

26 8. California Slander Judgment. On account of the judgment in favor of Mr. Wynn in
27 Los Angeles County, California Superior Court Case No. BC438884 (the “California Slander
28

Judgment”),⁵ Mr. Wynn shall be allowed a general unsecured claim in the amount of \$17,470,110 (the “California Slander Claim”) subject to the following conditions and provisos:

(a) Effect of Further Proceedings. If, after all appeals, retrials, and further proceedings have fully and finally concluded, the California Slander Judgment is finally determined (the “Final California Slander Judgment”) to be less than \$19,411,232.92 (the amount due and owing to Mr. Wynn on the Petition Date on account of the California Slander Judgment), then the California Slander Claim shall be reduced to an amount equal to 90% of the Final California Slander Judgment. If any distribution has been made on account of the California Slander Claim prior to there being a Final California Slander Judgment, then Mr. Wynn shall return any distributions on account of the California Slander Claim that exceed the amount Mr. Wynn would have received had the Final California Slander Judgment existed on the Petition Date.

(b) Limited Subordination. Any distribution that would otherwise be made on the California Slander Claim out of the first \$400,000 to be distributed to allowed general unsecured creditors of all the Debtors (i.e., not \$400,000 per Debtor) shall instead be made to the respective Debtors’ other allowed general unsecured creditors; provided, however, that this subordination shall not apply as to any insider of the Debtors or individuals and entities listed on Exhibit 8 to the Settlement Agreement.

(c) Credit for Other Collections. To the extent that Mr. Wynn collects from any source or party other than the Debtors on the California Slander Judgment, Mr. Wynn shall be entitled to apply such funds, first, to the amount of the California Slander Judgment in excess of the California Slander Claim (the “California Slander Judgment Excess Amount”) and, after the California Slander Judgment Excess Amount is paid in full, then the California Slander Claim shall be reduced dollar-for-dollar by such collections as if such collections had occurred on the Petition Date; provided, however,

⁵ For clarity of reference, the California Slander Judgment is Exhibit 7 to the Settlement Agreement.

1 that Mr. Wynn shall not be required to reimburse the Debtors or any of them if, after
2 receiving a distribution from the Debtors or their estates, Mr. Wynn collects on the
3 California Slander Judgment from any source or party other than the Debtors; and provided
4 further that any distributions occurring after Mr. Wynn receives such other collections
5 shall be adjusted so that the sum of all distributions shall be the same as if the other
6 collections had occurred on the Petition Date.

7 (d) Distributions Not Subject to Subordination. Except as specifically provided
8 in this paragraph 8, the California Slander Judgment Claim shall be treated as a general
9 unsecured claim and shall be entitled to share in any distributions from the Debtors or their
10 estates in the same manner as any other allowed general unsecured claim.

11 9. Single Satisfaction. Although Wynn LV and/or Mr. Wynn are being provided with
12 allowed general unsecured claims against each of the Debtors, in no event is either Wynn LV or
13 Mr. Wynn entitled to more than a single satisfaction. For avoidance of doubt, the aggregate of all
14 distributions to Wynn LV and/or Mr. Wynn on account of each of the allowed claims provided in
15 paragraphs 3 through 8 of this order, inclusive, shall not exceed the amount of such allowed
16 claims. Further, in the event that some or all of the Debtors' bankruptcy estates are substantively
17 consolidated, then as to the resulting consolidated bankruptcy estate, the allowed claims provided
18 to Wynn LV and Mr. Wynn shall each be allowed only once in such consolidated bankruptcy
19 estate.


20 10. Payment of Trust Funds. Based on the Settlement Agreement, which the Court
21 finds is reasonable, \$800,000 of the \$1,846,578.28 held by David R. Houston or David R.
22 Houston, Ltd. in their client trust account (the "Trust Funds") is hereby determined to be property
23 of the Debtors' bankruptcy estates. The Trustee shall receive such portion of the Trust Funds on
24 behalf of all the Debtors. This Court reserves jurisdiction to determine to which estate or estates
25 such money is allocable. The Court hereby determines that the balance of the Trust Funds and
26 should be paid to Wynn LV and credited against the Nevada Marker Judgment and reduce the
27 Marker Claim as provided in paragraph 3(b) of this order.

11. Priority Claim. Wynn LV shall have an allowed, non-interest bearing administrative expense (the "Priority Claim") in the amount of \$250,000 against the Debtor that this Court determines is the owner of the Trust Funds. If this Court determines that the Trust Funds are property of several Debtors' bankruptcy estates, then the Priority Claim shall be allocated amongst the Debtors' bankruptcy estates proportionate with the allocation of the Trust Funds. The Priority Claim shall be entitled to be paid ahead of all claims and administrative expenses of the Debtors and their estates except for amounts allowed under 11 U.S.C. § 503(b)(2). Any amounts paid to Wynn LV on account of the Priority Claim shall be credited against the Nevada Marker Judgment and shall reduce the Marker Claim as provided in paragraph 3(b) of this order.

12. No Other Claims. Wynn LV and Mr. Wynn shall have no other only claims or rights to payment against Debtors or their bankruptcy estates other than as set forth in this order.

13. Effective Date. If the Effective Date under the Settlement Agreement does not occur on or before August 30, 2013 (or such later date as the Trustee, GGW Marketing, LLC Wynn LLV and Mr. Wynn agree to), the Trustee, GGW Marketing, LLC, Wynn LV, or Mr. Wynn may vacate this order by filing a declaration establishing that the Effective Date has not timely occurred and uploading an order vacating this order.

Date: August 9, 2013


Sandra R. Klein
United States Bankruptcy Judge

NOTICE OF ENTERED ORDER AND SERVICE LIST

Notice is given by the court that a judgment or order entitled (*specify*): **ORDER GRANTING MOTION FOR APPROVAL OF SETTLEMENT WITH WYNN LAS VEGAS, LLC AND STEPHEN A. WYNN** was entered on the date indicated as "Entered" on the first page of this judgment or order and will be served in the manner stated below:

1. SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF) - Pursuant to controlling General Orders and LBRs, the foregoing document was served on the following persons by the court via NEF and hyperlink to the judgment or order. As of (*date*) August 8, 2013, the following persons are currently on the Electronic Mail Notice List for this bankruptcy case or adversary proceeding to receive NEF transmission at the email addresses stated below:

SEE ATTACHED SERVICE LIST

☒ Service information continued on attached page.

2. SERVED BY THE COURT VIA UNITED STATES MAIL: A copy of this notice and a true copy of this judgment or order was sent by United States mail, first class, postage prepaid, to the following persons and/or entities at the addresses indicated below:

GGW Brands, LLC, et al.
Attn: R. Todd Neilson, ch. 11 trustee
10940 Wilshire Boulevard
Suite 1000
Los Angeles, CA 90024

☐ Service information continued on attached page.

3. TO BE SERVED BY THE LODGING PARTY: Within 72 hours after receipt of a copy of this judgment or order which bears an "Entered" stamp, the party lodging the judgment or order will serve a complete copy bearing an "Entered" stamp by United States mail, overnight mail, facsimile transmission or email and file a proof of service of the entered order on the following persons and/or entities at the addresses, facsimile transmission numbers, and/or email addresses stated below:

SEE ATTACHED SERVICE LIST

☒ Service information continued on attached page.

ADDITIONAL SERVICE INFORMATION:

SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

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